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(CHAITRA 10, 1945 SAKA)

LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2023

No. G.S.R. 22 /P.A.1/1914/S.59/Amd.(157)/2023.— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor License (Second Amendment) Rules, 2023.
(2) They shall come into force on and with effect from the,-
 - (i) 10th day of March, 2023, in respect of renewal ore-tendering of retail licenses i.e. L-2 and L-14A, allotment of liquor vends, renewal fee, participation fee, security amount, adjustment of earnest money deposit (EMD) or any other matter incidental and related thereto; and
 - (ii) 1st day of April, 2023, in respect of all other matters including L-2 (Airport).
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 1, in the Table, given under the heading "I. Foreign Liquor", for Form "L-2 (Airport)" and entries relating thereto shall be omitted.
3. in the said rules, in rule 25,-
 - (i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) The amount of fixed annual license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely:-

TABLE

Serial No.	Kind of licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1	2	3	4
1.	(a) (I) L-1 (IMFL/IFL) and L-1 (others)		
	Total no. of cases of IMFL/IFL sold (on annual basis), by a manufacturing entity/importer, through L-1(IMFL/IFL)/ L-1(others) in 2022-23		
	(i) More than 25 lac cases	5.00 Crore	3.33 Crore (Monthly Non-refundable security)
	(ii) More than 20 lac cases and upto 25 lac	5.00 Crore	2.75 Crore (Monthly Non-refundable security)
	(iii) more than 15 lac cases and upto 20 lac cases	5.00 Crore	2.25 Crore (Monthly Non-refundable security)
	(iv) more than 10 lac cases and upto 15 lac cases	5.00 Crore	0.04 Crore (Monthly Non-refundable security)
	(v) more than 5 lac cases and upto 10 lac cases	5.00 Crore	0.025 Crore (Monthly Non-refundable security)
	(vi) upto 5 lac cases	5.00 Crore	0.010 Crore (Monthly Non-refundable security)
	(vii) Not supplied liquor in 2022-23	5.00 Crore	0.010 Crore (Monthly Non-refundable security)
	(II) L-1 (Bonded Ware House fee)	1,00,000 (per BWH)	
	(b) (I) L-1 (PML)	50,00,000	

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	(II) L-1(Bonded Ware House fee)	1,00,000 (per BWH)	
2.	L-1C	5,77,500	1000
3.	L-1 Canteen Store Depot/CRPF/ ITBP/Paramilitary forces	5,00,000	
4.	L-2 Airport	—	—
5.	L-2A (Urban and Rural)	1155	0
6.	L-2D	157500	0
7.	L-2 E (Model Shop)	No fee	No fee
8.	L-3, L-4 and L-5,-		
	(i) For hotels having 5 star and 5 star deluxe category certificate;	15,00,000	10,000
	(ii) For hotels having 4 star category certificate;	10,00,000	10,000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	5,00,000	10,000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas;	3,00,000	10,000
	(v) For each Additional place/counter of Bar including one at terrace	5% of the license fee applicable	0
	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 Star and 5 Star deluxe Hotel e.g. Conference Hall and Banquet Hall.	3,30,000	0

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9.	L-3A, L-4A and L-5A,-		
	(i) For towns with population of one Lac or more; and	1,65,000	0
	(ii) For other towns	1,40,000	0
10.	L-5B (Pub License),-		
	(a) Independent License; and	55,000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	55,000	0
11.	L-5C	95,000	0
12.	L-5D,-		
	(i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function;	40,000	0
	(ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function;	1,00,000	0
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function;	2,00,000	0
	(iv) Serving liquor in places not registered with the Excise and Taxation Department not more than	15,000/- per day per function	0

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	5 licenses shall be issued in one month for these places; and		
	(v) Serving liquor in a function at a private place.	2500/- per day per function	0
13.	L-5E,-		
	(i) Corporation cities and areas; and	80850	0
	(ii) All types of Municipal Committees and other areas.	47250	0
14.	L-10C (Micro Brewery)	4,50,000	0
15.	L-12A (Temporary license),-		
	(a) Minimum fee; and	11,550 (per license per day)	0
	(b) Maximum fee	1,15,500 (per license per day)	0
15.	L-12C		
	(i) Members upto 1000;	1,10,000	0
	(ii) Members up to 2000; and	4,00,000	0
	(iii) Members above 2000.	12,00,000	0
16.	L-12E	30,000	1000
17.	L-17,-		
	i. Denatured spirit (up to 500 BL); and	5,500	2000
	ii. Exceeding 500 BL	11 per BL	3000
18.	L-50,-		
	(i) For one year; and	2,000	0
	(ii) For life time	10,000	0
19.	L-50A , -	1,000/- (per day per function	0
20.	L-52 (Tavern),-		
	(i) PML		
	(a) Urban; and	34,650	0
	(b) Rural; and	6,930	0
	(ii) IMFL,-		
	(a) Municipal Corporation	46,200	0

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	areas;		
(b)	other urban areas; and	34,650	0
(c)	rural areas	9,240	0

Note: The State Government reserves the right to change the nomenclature of license fee or other levies, payable under the relevant rules.";

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(2) The Special License Fee at the rate of rupee 1 per proof litre on Punjab Medium Liquor, Indian Made Foreign Liquor and Imported Foreign Liquor, shall be chargeable at the stage of L-1.”;

(iii) for sub-rule (3), the following sub-rule shall be substituted, namely:-

(i) "(3) The L-2/L-14A licensee shall deposit the due license fee by the last working day of the same month. The excise duty shall be chargeable on PML at the rate of Rs. 53/- per PL, Rs. 107 per PL and Rs. 107 per PL at retail (at the time of issuance of permit), wholesale (at the time of issuance of permit) and manufacture level (at the time of issuance of pass) respectively. Any adjustment of excise duties in the license fee shall be as per sub- rules (17) and (19) of rule 36-AA of Punjab Liquor License Rules, 1956. The licensee shall lift his monthly quota of PML as prescribed."; and

(iv) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(4) An additional license fee shall be levied at the first stage of sale from a manufacturing unit or importing entity, to an entity in the State of Punjab, on PML, IMFL/IFL and Beer, as per the rates given below:-

1. PML: Rs. 11 per bulk litre
2. IMFL/IFL: Rs. 20 per bulk litre
3. Beer: Rs. 8 per bulk litre

Note:- In case of L-2 and L-14A group, the additional license fee shall not form part of the discovered or prescribed license fee.”

4. In the said rules, in rule 30, in the table,-

(i) for the serial no. 6 and the entries relating thereto, the following shall be substituted, namely:-

6.	L-1 Canteen Store Depot/CRPF/ ITBP/Paramilitary and other defense forces	Five lakh
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- (ii) the existing proviso below the table shall be omitted.
5. In the said rules, in rule 31, under the heading captioned as “KIND OF LICENSES”, for the sub-heading captioned as “Kind of liquor” “L-1 (Canteen Store Depot), L-1 CRPF and L-1 ITBP”; and the entries mentioned thereunder, the following shall be substituted, namely:-

Kind of liquor	“L-1 (CSD/L-1 (CRPF/ITBP/Paramilitary) and other defense forces
Indian Made Foreign Liquor	380/-
Imported Foreign Liquor (Bottled in origin)	400/-
Wine	22/-
Indian Beer	
Light	75/-
Strong	75/-
Canned light	
Canned strong	
Imported Beer (Bottled in Origin)	
Light	
Strong	
Cider	10/-
Rum	132/-
Draught Beer (Strong and Light)	
Supplied by Micro Brewery (L-10 C)	
Ready to drink beverages	20/-
Sweets and wines up to 18% v/v	20/-

Note: The assessed fee shall be payable at the time of issuance of permits to a licensee.”.

6. In the said rules, for rule 35, the following rule shall be substituted, namely:-
- “35. (1) The following licenses in the State may be granted on prescribed license fee discovered license fee through the process of

renewal ore-tender by the concerned Deputy Commissioner (Excise)-cum-Collector for the year 2023-24, namely;-

- (i) a license in Form L-2, for the wholesale and retail sale of foreign liquor, for consumption, off the premises; and
- (ii) a license in Form L-14A for retail sale of country liquor (Punjab Medium Liquor), for consumption, off the premises.

Allotment shall be made by inviting renewal applications on prescribed license fee. The groups which have not been renewed shall be allotted through e-tender process with the reserve price as the base license fees. In the e-tender process, the highest bidder(H1) in e-tender shall be declared successful. However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer shall pass on to H2 at H1 rates. Similarly, this offer shall keep on passing to subsequent bidders at H1 rates only. In case of default by the H1 bidder and subsequent bidder who accepts H1 rates and then defaults, he may face debarment from holding any group in the State and also blacklisting for a period of two years henceforth and any money including earnest money deposit deposited by him other shall be forfeited. In this regard, the decision of the Excise Commissioner shall be final.

- (2) (i) Rural and urban areas shall remain same as was in the Excise Policy of the year 2022-23. There shall be no change in the location and in the number of vends in a group which is renewed. However, this number of vends shall be indicative of upper bound, meaning thereby, the licensee shall have discretion in respect of opening of number of vends in a group subject to the same upper bound. In case, the licensee is unable to open vends or opens less than this upper bound, there shall be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open a vend in his command area subject to the applicable law in force.
- (ii) Group formation: For the year 2023-24, the formation of Group shall be kept same as was during Excise Policy of the year 2022-23. These groups shall be offered for renewal to the existing retail licensees. The group size shall be annualized with a differential

increase depending upon the lifting of IMFL by each group. The criteria for calculating the prescribed license fee is as under:-

Serial Number	Increase in average monthly lifting during 7 months (i.e. 1st July, 2022 to 31st Jan, 2023) of 2022-23 in terms of % age of the average monthly lifting of the previous year i.e. 2021-22	Prescribed License Fee
1.	Upto 150%	Annualized license fee for 12 months of 2022-23 on the basis of license fee of 9 months i.e. from 1 st July, 2022-31 st March, 2023×1.10
2.	More than 150% and upto 300%	Annualized license fee for 12 months of 2022-23 on the basis of license fee of 9 months i.e. from 1 st July, 2022-31 st March, 2023×1.12
3.	More than 300%	Annualized license fee for 12 months of 2022-23 on the basis of license fee of 9 months i.e. from 1 st July, 2022-31 st March, 2023×1.16

The groups which are not renewed shall be disposed off through e-tender process. In such a case, the prescribed license fee fixed as per above table of such a group shall be the reserve price for that group. For getting the e-bid at par or more than the Reserve Price fixed, modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition or deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of zone shall be competent to do the same. However, while doing so, he has to keep in mind that the total excise revenue from all the left-over groups of the Distractor Zone shall remain the same.

In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in Financial Commissioner (Taxation).

In the above scenario the provisions of clause (i) shall ipso facto applicable.

(iii) Tender or Re-tender process:-

(a) If some groups remain un-renewed after the process of renewal, such groups shall be allotted by e-tendering. If the groups still remains pending to be allotted then, they shall be again offered for re-tendering. The Financial Commissioner (Taxation) shall be the competent authority to decide any reduction in the reserve price of the group of such un-allotted groups as per requirements to ensure disposal of such groups.

(b) In the event of cancellation of the license of a group, the Deputy Commissioner (Excise) cum-Collector shall re-allot it through e-tender process, in accordance with the procedure laid down in the rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the instalments shall be co-terminus with the other license allotted under this policy, meaning thereby, such new licensee shall have to pay the entire amount of license fee in the balance number of equal installments due till March, 2024. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning.

(3) The annual quota of Punjab Medium Liquor as fixed by the Government shall be distributed by the Excise Commissioner to the Collector-cum-Deputy Commissioner (Excise) of the Zones concerned. This quota shall be further distributed by the Collector-cum-Deputy Commissioner (Excise) to the Excise Groups. The quota of Indian Made Foreign Liquor, Imported Foreign Liquor (BIO Brands), Beer, Wine and ready to drink beverages shall not be fixed."

8. In the said rules, in rule 36-A,-

(i) for sub-rule (2), the following shall be substituted, namely;-

"(2) The minimum retail sale price of PML 50 degree and 65 degree shall be fixed on the basis of the following formula, namely:-

Serial No.	Type of liquor	Formula for determining minimum retail sale price
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1	PML 50 degree and 65 degree.	EDP + Excise duty payable at Manufacturing, wholesale and retail levels + Additional license fee + {Special license fee + freight/expenses/margin + VAT} payable at L-1(PML) +22% margin of L-14A..... Total rounded off to the nearest Rupee”;
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(ii) in sub-rule (3), for clause (i), the following shall be substituted, namely:-

“(i) The minimum retail sale price of Indian Made Foreign Liquor, Imported Foreign Liquor (BIO Brands) and Beer to be sold in the State of Punjab, shall be fixed according to calculation formula as under, namely:-

Type of liquor	Formula for determining minimum retail sale price	
Indian Made Foreign Liquor, Imported Foreign Liquor-BIO Brands and Beer	EDP Range	Minimum Retail Sale price
	Upto 400	EDP x 4 /12
	401- 800	EDP x 3.5 /12
	801-1200	EDP x 3 /12
	1201-1600	EDP x 2.5 /12
	1601-3000	EDP x 2 /12
	Above 3000	EDP x 1.75 /12 EDP x 1.25/12 (For Imported Foreign Liquor-BIO Brands)

L-2 or L-14A licensees shall issue cash memo or invoice for all the sales effected by them from their vends.

The minimum retail sale price of those categories, which have not been covered in the above table shall be fixed on the basis of the above formula. It shall be mandatory for the licensee to display the prices of popular brands of liquor on his vends prominently. The Excise Commissioner, may issue instructions from time to time for the rates of any other brands, to be displayed as per requirement.”;

(iii) for sub-rule (4), the following sub-rule shall be substituted, namely:-

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“(4) (a) In case a licensee is found guilty of selling the liquor in contravention of the prices fixed on the basis of formula as specified in sub-rules (2) and (3), he shall be liable for the following action, namely:-

For first offence	Penalty of rupees three lakh;
For second offence	Penalty of rupees ten lakh and
For third or subsequent offences	Suspension of the license of the group for one week.

(b) If any unaccounted liquor is found in vends or in possession of the licensee, in that case, the licensee shall be liable to pay an amount equal to double the amount of excise duty on such liquor and any fee leviable on such liquor in addition to a penalty of rupees ten lakh. In case of failure to do so, all the vends of his group shall be closed and the license shall be suspended. However, the Collector may revoke the license on payment of above said amount. In case, such unaccounted liquor is detected at any vend of such group in possession for second time, then the license of that group for the remaining period of the year shall be cancelled and the security money shall stand forfeited. Such un-accounted liquor shall be confiscated and destroyed. The un-accounted liquor shall also include liquor whose brands have not been registered for the current financial year.

Explanation:-For this purpose, unaccounted liquor includes the liquor on which excise levies have not been paid, the liquor on which any other leviable fee has not been paid, the liquor which has been obtained unauthorized from any other group and the carry forward liquor kept in possession by the licensee after 31st of August of excise policy year.

(c) In case any manufacturer wants to increase the ex-distillery issue price (hereinafter referred to as EDP) of IMFL or Beer, such manufacturer shall submit a certificate to the effect that their proposed EDP is either equal to or less than the EDP in other States. The increase in the EDP, after accounting for the increase in the excise levies, shall not be more than four percent. There shall be no restriction on the reduction of EDP. The condition of four percent increase shall not apply in case of BIO Brands, subject to the condition that the EDP of such BIO Brands shall be either equal to or less than

the EDP of that Brand in the neighbouring States or Union Territories of Haryana, Rajasthan, Himachal Pradesh, Chandigarh and Jammu and Kashmir.

(d) A penalty of rupees ten lakh per Brand shall be levied on the manufacturing company or L-1, if it does not register the BIO Brands available in the States or Union Territories of Haryana, Rajasthan, Himachal Pradesh, Chandigarh and Jammu and Kashmir, in the State of Punjab.”;

(iv) in sub-rule (5), except the proviso, the following shall be substituted, namely:-

“(5) The rates of liquor to be served in the marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from departmental website. L-2 licensee shall not sell liquor for the function to be held in marriage palace or banquet halls against L-50A permit at a price higher than the price fixed by the committee.”;

(v) for sub-rule (6), for the following shall be substituted, namely:-

“(6) The annual minimum guaranteed quota of PML shall be 8.045 crore proof litre. The minimum guaranteed quota of PML shall be distributed by the Excise Commissioner amongst the Collector-cum-Deputy Commissioner (Excise) of the Zones concerned and the Collector-cum-Deputy Commissioner (Excise) of the said Zones shall further distribute the allocated quota to their respective districts, which shall further be distributed amongst different groups. The quota for IMFL, Beer and IFL (BIO Brands) shall be open. It shall thus be open for a licensee to lift IMFL, IFL and Beer as per his demand. However, the Excise Commissioner shall have overriding powers to put a check on any abnormal lifting of stock with a mala-fide intent. The Collector of the Zones, shall submit monthly report to the Excise Commissioner, Punjab with regard to any excess lifting with mala-fide intent. The Excise Officer of the concerned area shall have to periodically monitor and review the lifting of liquor and compare it with the lifting in the corresponding month of the last year and previous month of the current year. He shall immediately inform the concerned Assistant Commissioner

(Excise) and Deputy Commissioner (Excise) about any abnormal lifting of quota with malafide intent.”

- (vi) for sub-rule (8), the following sub-rule shall be substituted, namely;
“(8) Final wholesale price or price to Retailer (per case) shall be fixed by the Excise Commissioner, Punjab after fixing freight charges and handling charges or insurance charges, as under:-

- (a) Indian Made Foreign Liquor:- $EDP + *(Export\ fee + Import\ Fee + Permit\ fee + Bottling\ Fee) + \text{additional license fee}$ (in case of manufacturing entity in Punjab) + Freight Charges + Handling Charges + insurance charges = Landed price

Landed price + margin for L1 on EDP = Wholesale Price

Wholesale Price + Excise duty + additional license fee (in case of importing entity) special license fee + VAT = Price to retailer

Note1 :- * Wherever applicable

- (b) Foreign Liquor: - Cost insurance and freight charges + Custom Duty + Import Fee + margin for manufacturer = EDP

$EDP + \text{margin for L1 on EDP} = \text{Wholesale Price}$

Wholesale Price + Assessed fee + Additional license fee + special license fee + VAT = Price to retailer

In (a) and (b), margin for L-1 shall be ten percent of ex-distillery price including any discount by the Company supplying the Stock. The discounts, if any, received by L-1 shall be passed on to L2/L-14A. The freight charges for delivery of liquor to L-2/L-14A shall be borne by L-1.

In case of PML, the L-1 margin shall be in absolute terms i.e. at the rate of Rs. 25 per case.

In addition, for transportation of PML from manufacturing unit to L-1(PML), L-1 PML shall be allowed to recover freight charges on the pattern of L-1 (IMFL/IFL and L-1 (Others)). However, freight charges for transportation from L-1(PML) to L-14A shall be borne by L-1(PML),”.

- (vii) after sub-rule (8), the following sub-rule shall be inserted, namely:-
“(9) The minimum retail sale price of PML, IMFL and IFL (BIO Brands) and minimum retail sale price and maximum retail sale price for Beer shall be written in full text, and as per formula described in this rule. In case of reporting on excessive rates, the Excise Commissioner shall issue directions to keep the rates within

the reasonable limits as clearly specified by him. However, the minimum retail sale price and maximum retail sale price of beer, as decided by the Government, shall be fixed for all the beer brands sold from L-2/L-14A vends and stand alone vends for beer. The minimum and maximum rates of retail sale price of beer shall be prominently and completely printed on the labels."

9. In the said rules, in rule 36-AA,-

(i) for sub-rules(2), (3), (4), (5), (6) and (7)the following sub-rules, shall be substituted, namely:-

"(2) License fee of retail vends.- (i)Each Excise Group (L-2/L-14A License), shall be offered for renewal to the existing licensee and he shall pay the due renewal fee in case of renewal, the prescribed or discovered license fee, the security amount and other excise levies as applicable. The renewal shall be subject to the following conditions, namely:-

- (a) the licensee shall deposit 0.6% of prescribed license fee of a group as renewal fee along with the application for renewal;
- (b)an undertaking regarding compliance of the provisions of the Punjab Excise Act 1914, (Punjab Act 1 of 1914) and the rules framed thereunder and the terms and conditions of the license which may be granted shall be submitted by the applicant along with the application for the renewal of the license;
- (c)the renewal fee shall be payable by demand draft drawn in favor of the Chief Executive Officer, Excise and Taxation Technical Services Agency by the licensee along with the application. The proof of payment shall have to be attached along with the application;
- (ii) The groups which are not renewed shall be disposed off through e-tender process. The prescribed license fee of such a group (as determined for renewal) shall be the reserve price for that group. The allottee shall pay the discovered license fee, security and other excise levy as applicable;
- (iii) a successful licensee or bidder shall have to deposit as security an amount at the rate of seventeen percent of the prescribed or discovered license fee for the group, which shall be recovered in the following manner, namely:-
 - (a) six percent security shall be deposited within forty eight hours of the allotment of the group. An additional six percent security

shall be deposited within seven days of the allotment of a group or by 31st March, 2023, whichever is earlier, in case allotment is made upto 31st March, 2023 and in other cases, within seven days of the allotment of a group;

- (b) the remaining five percent security shall be deposited by 30th April, 2023.

In case of default in the payment of security amount by the due dates, the license qua of the defaulting group only shall be deemed to be cancelled and the deposited security or license fee shall be forfeited.

One percent of this security amount shall be adjusted in each instalment of license fee payable for the months of April, May, June, 2023 and February, 2024. The remaining thirteen percent amount of security shall be adjusted in the license fee for the month of March, 2024. The L-2/L-14A license shall pay monthly installments of license fee as per the following Schedule, namely:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment of security money in license fee (in % age of total license fee)	Net Instalment of license fee in %age of total license fee
April	7.8	1.00	6.8
May	7.8	1.00	6.8
June	7.8	1.00	6.8
July	7.8	0.00	7.8
August	7.8	0.00	7.8
September	7.8	0.00	7.8
October	7.8	0.00	7.8
November	8.0	0.00	8.0
December	7.8	0.00	7.8
January	7.8	0.00	7.8
February	7.8	1.00	6.8
March	14.00	13.00	1.00
Total	100.00	17.00	83.00

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- (iv) Each monthly installment of the prescribed or discovered license fee shall be payable by the last working day of the same month. In case of late payment of any instalment, an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed to be suspended and a notice for cancellation shall be served upon the licensee. The licensee shall be allowed to open the vends in a group after payment of all due excise levies, interest, penalty of rupees five lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting MGQ of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty, if any, by the 20th day of the said month, then security deposited by him shall be forfeited and the license shall be cancelled and re-tendering process shall be started. The licensee shall also be blacklisted and prohibited from participating in any other tendering process for a period of two years in the State of Punjab.
- (3) Eligibility to hold a retail liquor license (L-2/L-14A).-(i) Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2020-21, 2021-22 and 2022-23 shall be eligible to participate in the bid. In case of a newly constituted partnership firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.
- (ii) The eligibility for an entity to participate in the tender for an excise group of retail vends should have a minimum CIBIL score of 600 and a net worth of at least rupees sixty lakh. If an entity intends to participate in tenders for more than one Excise Group in the State, it shall be required to have the worth in the multiples of rupees forty lakh for each additional group. For this purpose, the entity shall produce a net worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.
- (iii) No entity shall ordinarily be allotted more than 05 Excise Groups. However, the Financial Commissioner (Taxation) for the reasons

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recorded in writing may increase or decrease this number based on local conditions.

- (iv) As per rule 37(9-B), the L-2/L-14A retail vend in an Excise Group should not be located within hundred meters in Rural areas and fifty meters in urban areas from the following:

- (a) Educational Institutions; and
- (b) Religious shrines.

The distance shall be maintained/measured from the main entrance gate of the institution and the religious place. This provision shall, however, be only for the educational institutions recognized by the State Government and religious shrines.

- (v) No manufacturer of liquor or wholesale licensee L-1 shall bid for retail vend (L-2/L-14A) and vice versa. The retail license holders (L-2/L-14A) shall not have any manufacturing facilities or distilleries or breweries or wineries anywhere in the State of Punjab either directly or through any sister concern or related entities. For this purpose, sister concerns or related entities shall mean that the entities having common proprietors or partners or directors. The entities shall neither have a holding-subsidiary relationship nor subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.

- (4) Hours of sale and dry day.- (i) The sale of liquor at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, the vend located within fifty meters from the main entrance of the railway stations shall be allowed to operate round the clock by paying annual fee of rupees five lakh for vend at railway station. The Hard Bars shall be allowed to operate upto 1:00 AM in Municipal Corporation areas only.

- (ii) The Government may declare any day as dry day in accordance with condition (9) of rule 37.

- (5) Distribution of retail vends in Punjab.- (i) There shall be 171 excise groups in the State of Punjab covering 6374 vends excluding Model Shops and stand alone vends (for consumption off the premises) for Indian and imported-beer, wine, cider and ready to drink beverages only, to be opened by of the groups. The command area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be

operated at the existing places. Each excise group licensee shall open maximum two Model Shops as per norms in the Municipal Corporation area, whereas the same shall be optional for other areas. These Model Shops may be permissible within the departmental stores upon the authorization by the concerned Deputy Commissioner (Excise)-cum-Collector with the condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area. In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. The Model Shops shall be in addition to the vends already prescribed. The Model Shop shall not be within two hundred meter radius of any vend of the adjoining group.

- (ii) The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case, the licensee fails to find a suitable place for opening of his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee etc. on this count.

(6) Procedure to apply for e-tendering process.-(i) The applicant applying for grant of retail licenses (L-2 /L-14A) shall participate in e-tender process by paying a non-refundable participation fee of rupees 2,00,000/- (rupees two lakh only) through online process. The amount of participation fee shall be deposited with the Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

- (ii) The applicant shall be required to submit the following documents along with the online application, namely:-
 - (a) proof of filing Income Tax Returns for the last three assessment years of the bidding persons or entity or partners of a firm;
 - (b) Adhaar card of the bidding persons or entity or partners of a firm;
 - (c) a net worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.
- (iii) The information as required for this purpose in the application form shall be furnished with complete details truly and faithfully as to enable processing of the applications for grant of L-2/L-14A license. The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License. The Detailed Notice Inviting Tender shall be issued.

- (7) Allotment of excise groups by tender process, for the groups which have not been renewed:-

(i) The reserve price of each excise group shall be fixed which shall become the base license fee. In the e-tender process, the highest bidder (H1) shall be declared successful. However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer shall pass on to H2 at H1 rates. Similarly, this offer shall keep on passing to subsequent bidders at H1 rates only. In case of default by the H1 bidder and subsequent bidder who accepts H1 rates and then defaults, he may face debarment from holding any group in the State of Punjab and also blacklisting for a period of two years henceforth and any money including earnest money deposit deposited by him shall be forfeited. In this regard, the decision of the Excise Commissioner shall be final.

(ii) A non-refundable participation fee of rupees two lakh per bid is prescribed for each valid bid per Excise Group, for which bids are invited. The amount of participation fee shall be deposited with the Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

(iii) An entity is free to bid for as many Excise Groups if he so desires.

- (iv) The bids shall be opened in a pre-determined order to be decided and published by the Excise Commissioner. The evaluation of the bids shall be carried out by a Tender Evaluation Committee (hereinafter referred to as TEC) as constituted by the Excise Commissioner. The concerned District Magistrate of the district himself or his nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental observers. The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. should be in place. All bidders who wish to be present at the time of evaluation shall be allowed inside the venue on production of the bid acknowledgment. The process of evaluation shall be video-graphed. The evaluation shall be done by the TEC. The Assistant Commissioner (Excise) shall log himself in the presence of the other TEC members. The bids shall be

evaluated group wise serially. Any person found indulging in any kind of misconduct during the allotment process shall be de-barred, declared unsuccessful even if otherwise successful and shall be blacklisted for two years, and his EMD shall be forfeited. The bids shall be placed and opened in a phased manner for each Excise group as decided and published by the Excise Commissioner.

- (v) If any applicant wishes to participate in the bid for an Excise Group then he shall submit an EMD of five percent of the reserve price of each group. This EMD shall be refunded if the applicant does not become successful in the e-tender. In case, a prospective bidder withdraws from the bid process before the last date of submission of the bid in e-tender, he may do so and his EMD shall be refunded.
- (vi) A successful bidder shall have to deposit a security amount equivalent to seventeen percent of the prescribed licensee fee, inclusive of five percent EMD of the Reserve Price fixed for a group. The amount of prescribed license fee shall be paid as per the prescribed schedule. In case of default of security payments as per the prescribed schedule, the EMD shall stand forfeited. Further, in case of such a default by the bidder, any money including EMD deposited by him shall be forfeited.
- (vii) If the licensee is found being engaged in major malpractices, its entire Excise Group license shall be cancelled immediately and re-tendered thereafter.

(b) in sub-rule (8),-

(i) for clause(x) and (xi), the following clauses shall be substituted, namely:-

“(x) The L-2/L-14A license may be renewed on year to year basis on payment of revised license fee and other terms and conditions as prescribed by the Government.

(xi) No person to whom License has been granted shall be entitled to claim automatic renewal thereof and no claim shall lie for damages or otherwise in consequence of any refusal to renew a license on the expiry of the period for which the same remains in force.”;

(ii) after sub clause (xii), the following sub clause shall be inserted, namely:-

(xiii) In pursuance of the Directive Principles of the State Policy relating to prohibition as contained in Article 47 of the Constitution of India, the Government may issue orders and directions from time to time and such orders and directions shall be binding on the Licensee and no

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compensation shall be payable on that account. It is also clarified that the Liquor vends or groups which have been closed under any other Act in force for any violation or breach, then the licensee shall not be entitled to get any claim in respect of License fee and Excise levies."

(c) for sub-rules (9) and (11), the following shall be substituted, namely:-

"(9) Payments schedule of license fee.-L-2 and L-14 A licensee shall pay the amount of prescribed or discovered license fee month-wise in twelve installments as per schedule given below:-

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment of security money in license fee (in %age of total license fee)	Net Instalment of license fee in %age of total license fee
April	7.8	1.00	6.8
May	7.8	1.00	6.8
June	7.8	1.00	6.8
July	7.8	0.00	7.8
August	7.8	0.00	7.8
September	7.8	0.00	7.8
October	7.8	0.00	7.8
November	8.0	0.00	8.0
December	7.8	0.00	7.8
January	7.8	0.00	7.8
February	7.8	1.00	6.8
March	14.00	13.00	1.00
Total	100.00	17.00	83.00

(11) The Licensee shall inter-alia abide by the following prohibitory measures, namely:-

- (a) The licensee shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health" and "*Consumption and Trafficking of Narcotic Drugs and Psychotropic Substances is Prohibited in law and punishable with rigorous imprisonment and fine.*"
- (b) The Licensee shall neither sell liquor to persons who are below the prescribed age nor shall employ any person under the age of twenty five years.

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- (c) No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.
- (d) All Hotels or Pubs or Bars or Restaurants or Cafes shall display the sign boards mandatorily at entry as under:-
“Consumption and Trafficking of Narcotic Drugs and Psychotropic Substances is Prohibited in law and punishable with rigorous imprisonment and fine.”;
- (d) in sub-rule (14), for the figures “177” and “6378”, the figures “171” and “6374” shall, respectively, be substituted;
- (e) for sub-rule (15), (17) and (19), the following sub-rules shall be substituted, namely:-

“(15) (I) Sub-vend.-An Excise group licensee may be allowed to open maximum ten sub-vends as permitted by the Deputy Commissioner (Excise)-cum-Collector on the recommendation of the Assistant Commissioner (Excise), Incharge of Range subject to the following conditions, namely:-

- (i) sub-vend shall be opened within the geographical area of group or zone;
- (ii) sub-vend shall not effect the sale of the other adjacent groups or zones;
- (iii) sub-vend shall be opened at a prescribed distance from the approved liquor vend;
- (iv) if the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub-vend, then the licensee opting to open that sub-vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group;
- (v) if Gram Panchayat of any rural area has any objection on the opening of sub-vend(s) in that rural area, the Panchayat can put resolution to the Excise Commissioner for his consideration and decision;
- (vi) the provisions regarding opening of Tavern (L-52) attached to vends shall apply mutatis mutandis to sub-vends also.
- (vii) the onetime fee for opening sub-vends during the year 2023-24 shall be as under:-

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Serial Number	Area	Fee per sub-vend (in rupees)
1	Municipal Corporations	Two lakh
2	Municipal Committees	One lakh
3	Rural Areas	Fifty thousand

(II) Stand alone vend for Beer.- Each group in the Municipal Corporation area or the Municipal Committee area shall open one stand alone vend (for consumption off the premises) for the exclusive sale of Indian and imported-beer, wine, cider and RTD only, whereas the same shall be optional for groups in other areas. It shall be on the pattern of Model Shop. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, wine, cider and RTD shall be on the lines of normal L-2/L-14A License. The annual fee for the grant of such stand alone vend shall be as follows:-

Serial Number	Area	Fee (in rupees)
1	Municipal Corporations	Two lakh
2	Municipal Committees	One lakh
3	Rural Areas	Fifty thousand

(17) The licensee shall lift the minimum guaranteed quota (MGQ) of PML month wise as under:-

Serial Number	MONTH	PML
1.	April, 2023	8.33%
2.	May, 2023	8.33%
3.	June, 2023	8.33%
4.	July, 2023	8.33%
5.	August, 2023	8.33%
6.	September, 2023	9.33%
7.	October, 2023	9.33%
8.	November, 2023	9.33%
9.	December, 2023	9.33%
10.	January, 2024	9.33%
11.	February, 2024	9.33%

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12.	Upto 15 th of March, 2024	2.37%
	Total	100%

- (i) Licensee shall get retail permits in respect of the prescribed monthly minimum guaranteed quota issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2024 shall be allowed upto 15th March, 2024. However, the last date for the month of March, 2024 may be extendable by a further upto 7 days i.e. upto 22th March, 2024 at the level of the Excise Commissioner;
 - (ii) The excise duty paid on the prescribed monthly minimum guaranteed quota (MGQ) of PML shall be adjustable in the monthly installment of license fee for a group. In case of failure to lift the prescribed minimum guaranteed quota as per above Schedule, the licensee shall have to pay a penalty equivalent to excise duty payable on the quota that remains un-lifted and such penalty shall not be adjustable in the license fee;
 - (iii) Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total annual minimum guaranteed quota of PML. However, the excise duty paid on the advance lifting of monthly minimum guaranteed quota shall only be adjustable in the relevant month against which advance lifting of PML has been done.
- (19) A licensee shall have the option to lift additional quota of PML. If additional quota of PML with a maximum permissible ceiling of five percent of prescribed minimum guaranteed quota per quarter is lifted, the excise duty shall be leviable at the rate of sixty percent of the excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of this additional quota at concessional rates. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his minimum guaranteed quota on quarterly basis. The licensee shall further be at liberty to lift even more than aforesaid five percent additional quota per quarter but the same shall be at normal rates of the excise duty at all levels. The excise duty paid

against any such additional quota shall also not be adjustable in the license fee.”;

(f) sub-rule (20) shall be omitted.

(g) for sub-rule (22), the following sub-rule shall be substituted, namely:-

“(22) Carry Forward quota of the unsold stock or quota (all kinds of liquor) of 2022-23 in the next Financial Year.- Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. In this Excise Policy, any licensee can carry it forward to the next year, for this purpose, the licensee shall deposit stock transfer fee at the rate of rupees two per PL on PML, IMFL and IFL (BIO). However, it shall be at the rate of rupee one per BL on Beer, wine, RTD etc. In addition to this, the licensee who is carrying forward his quota of the previous year shall also have to pay the additional license fee prescribed for the year 2023-24. The carried forward quota of PML shall not form the part of minimum guaranteed quota of PML. The licensee shall have to submit brand-wise details of this carry forward quota to the department in the prescribed proforma within ten days of the allotment or by 10th of April, 2023 whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such carried forward stock can be sold upto 31st August, 2023. After 31st August, 2023, the licensee shall not be allowed to sell this quota and thereafter the licensee shall have to surrender his unsold stock to concerned Deputy Commissioner (Excise)-cum-Collector, against which he shall have no claim. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as prescribed under the Punjab Excise Act, 1914 and rules framed there-under.”;

(h) after sub-rule (23), the following sub-rules shall be added, namely:-

“(24) Transfer of Excise Group.- The successful allottee or licensee, shall have the option to get the allotment of complete group as a whole, transferred before or after the grant of license on the following terms and conditions, namely:-

(i) the successful allottee or licensee shall be required to deposit rupees ten lakh as transfer fee;

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- (ii) the successful allottee or licensee should not be a defaulter for causing revenue loss to the State revenue in any manner at the time of transfer of license;
 - (iii) only one transfer shall be allowed during the financial year;
 - (iv) before transfer of the license of the said group, the transferee shall submit all the documents, prescribed under the Excise Policy or the Act or the rules made thereunder;
 - (iv) the request made by the successful allottee or licensee, for the transfer of license, shall be subject to the approval by the Excise Commissioner, Punjab.
- (25) No L-2/L-14A License should be granted in a village where the Excise Commissioner has accepted a resolution of a Gram Panchayat regarding closure of the Liquor Vends.”
- (26) Treatment of Transfer of closing stock of liquor at whole sale vend on close of the year 2022-23.- In case, the outgoing wholesale licensee for the year 2022-23 is not granted the license for the year 2023-24, then the stock lying with the outgoing licensee shall be deemed to be in possession of the concerned Collector-cum Deputy Commissioner (Excise) under the relevant rules and he shall be allowed to sell such stock to the retailer after payment of all the differential excise duties or levies or fee, upto 31st May, 2023. However, if the outgoing wholesale licensee is granted license again in 2023-24, then he can sell his closing stock to the retailer upto 31st July, 2023, after paying all the differential duties or levies or fee as per excise policy. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 10th April, 2023. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), Incharge of range. In the event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the year 2022-23 to the retail licenses.”.
10. In the said rules, in rule 37, in condition (9), in the last line, for the words “The vends located at the Airport or Railway Stations shall be allowed to operate round the clock on payment of prescribed fee.”, the words and figures “The vends located within fifty meters from the main entrance of the Railway Stations shall be allowed to operate round the clock after paying annual fee of rupees five lakh for a vend at Railway Station.” shall be substituted.
11. In the said rules, in rule 38, -

(i) for special condition 1, the following special condition shall be substituted, namely; -

"(1) A license in form L-1 for the wholesale or retail vend of Punjab Medium Liquor, Foreign liquor, Imported foreign liquor (BIO Brands), Beer, Wine and RTD to the trade.-The whole-sale license in form L-1 meant for supply Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL), Imported Foreign liquor (IFL), Beer, Wine and RTD to the trade. L-1 License granted for the Excise Policy year 2022-23 shall not be renewed i.e. L-1 license shall be granted afresh. L-1 license shall be granted only to the person or firm or company or Joint Venture subject to the conditions mentioned below, namely:-

(a) Having a requisite experience of at least two years in the whole sale distribution of liquor in India and a minimum annual turnover of rupees thirty crore in whole sale distribution of liquor business in each year of at least two years out of immediately preceding three years in a State or Union Territory in India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the aforementioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities shall not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all Liquor (excluding Country Liquor) and Foreign Liquor shall be counted.

(b) Strictly neither having a stake directly or indirectly including through any sister business entity, in a manufacturing business of liquor anywhere in India or outside India, nor in the retail sale liquor business in the State of Punjab through any L-2/L-14-A license. Vice-versa conditions shall also apply. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the effect that L-1 License applicant is strictly neither has a stake directly or indirectly including through any sister business entity, in a manufacturing business of liquor anywhere in India or outside India, nor in the retail sale liquor business in the State of Punjab through any L-2/L-14A license and vice versa as per books of accounts, shall be submitted by the L-1 applicant.

(c) L-1 for various categories of liquor shall be as follows, namely:-

(i) L-1(IMFL/IFL).-A liquor manufacturing entity or importer of IMFL/IFL, having sold not less than five lakh cases in the State of

Punjab during any of the last two years, shall chose only one L-1(IMFL/IFL) licensee to sell its products in the State of Punjab. Also, one L-1(IMFL/IFL) can sell the products of only one IMFL/IFL manufacturing entity or importer. However, this condition of one company one L-1(IMFL) shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider.

Annual fixed License fee for this license shall be rupees five crore.

(ii) L-1(others).- A liquor manufacturing entity or importer of IMFL/IFL, having less brand presence i.e. each such entity or importer, as the case may be, having sold not more than 5,00,000 (five lakh) cases in the State of Punjab during the any of the last two years can sell their products through such L-1(others). More than one such entities can sell their products through one L-1 (others).

However, any such manufacturing entity or importer choosing any one L-1(others) shall not be allowed to sell its products through more than one L-1 (others).

Further, however, a liquor manufacturing entity or an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider may choose any one or more L-1(others) licensees to sell its products in the State of Punjab as in L-1(IMFL/IFL).Annual Fixed License fee for this license shall be rupees five crore.

(iii) L-1(PML):-A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State of Punjab. One L-1(PML) can also sell the products of only one liquor manufacturing Company. Annual fixed license fee for this license shall be rupees fifty lakh.

- (d) In case of L-1 (IMFL/IFL) and L-1(Others), there shall be a monthly non-refundable security amount payable in addition to the fixed license fee, the burden of which shall not be passed on down the line by L-1. The rates of the above said levies and of L-1 margin shall be as follows:-

Description of L-1	Total no. of cases of IMFL/IFL sold (on annual basis), by a manufacturing entity/importer, through L-1(IMFL/IFL) or L-1(others) in 2022-23	Annual Fixed license Fee in Cr	Monthly Non-refundable security in Cr	Margin in %age of amount of liquor @EDP
L-1	More than 25 lac cases	5.00	3.33	10.0%

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(IMFL/IFL) or L-1 (others)	More than 20 lac cases and upto 25 lac	5.00	2.75	10.0%
	more than 15 lac cases and upto 20 lac cases	5.00	2.25	10.0%
	more than 10 lac cases and upto 15 lac cases	5.00	0.04	10.0%
	more than 5 lac cases and upto 10 lac cases	5.00	0.025	10.0%
	upto 5 lac cases	5.00	0.010	10.0%
	Not supplied liquor in 2022-23	5.00	0.010	10.0%

- (e) In order to facilitate movement and to make effective delivery of liquor to the retail, every L-1 shall open at least two bonded ware houses in each excise range or in a revenue district having more than one excise ranges, with a fee of Rs. 1,00,000/0 (rupees one lakh) chargeable for each bonded warehouse license to be granted.
- (f) L-1 shall ensure uniform distribution of quantity to all the L-2/L-14A's served through either main licensee or its warehouses on daily basis. The return thereof shall be uploaded on e-abkari portal. In case any deviation observed or partiality or selectiveness in distribution of liquor is observed then it shall render the license liable to be cancelled by the Deputy Commissioner (Excise)-cum-Collector with prior approval of the Excise Commissioner.
- (g) The licensee shall maintain accounts of receipts and sales in Form L-22 and shall at the end of each month prepare and submit to the Excise Inspector a monthly true abstracts of receipts and sale in Form M-66.
- (h) The licensee shall purchase Punjab Medium Liquor, Indian Made Foreign Liquor, Beer, Wine and Ready to Drink Beverages (Indian and Imported) directly from manufacturing units of the State of Punjab (Distillery, Brewery or Bottling plant licensees of the State of Punjab). The L-1 (IMFL/IFL) and L-1(Others) licensees shall also be authorized to purchase Liquor, other than Imported Foreign Liquor (BIO Brands), from outside the State of Punjab. However, the Imported Foreign Liquor (BIO Brands) shall be purchased through Custom Bonded Ware house situated within the State of Punjab. In case of any difficulty, this condition may be relaxed by the Excise Commissioner, Punjab.
- (i) The licensee shall maintain a category-wise and variety-wise sale and stock register in respect of all the brands purchased and sold by him.

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- (j) The licensee under any name or style, who has ever violated any excise law or terms and conditions of his license granted by the Department to him, may not be eligible for grant of license.
- (k) If the licensee is found indulging in any malpractices, his license may be suspended or cancelled.
- (l) The licensee shall file a monthly sale, purchase and stock statement to the concerned Assistant Commissioner-in-charge of the Range by 7th day of every month, failing which no permit or passes shall be issued from 8th day of that month onwards.”;
- (ii) in special condition (2),-
- for clause (a), the following clauses shall be substituted, namely:-
- “(a) The licensee shall not sell liquor for consumption on the premises. The licensee can supply draught beer in marriage functions and other functions after getting supply directly from the breweries. All levies on this shall be deposited at L-2 stage. The license holders in from L-3, L-4 and L-5, L-3A, L-4A and L-5A, L-5B and L-12C shall get their liquor supply from any L-2 licensee of the concerned district. L-2 licensees are eligible for retail sale of IMFL, IFL and Beer to individuals and retail sale and wholesale to all license holders of Hotels, Clubs, Restaurants, Permit Holders in forms as prescribed in the rules and other licensees or permits as authorized by the Excise Commissioner.
- (b) The L-2/L-14A Licensee shall procure PML, IMFL, IFL and Beer from L-1 Licensee as prescribed by the Department.”;
- (ii) special condition L-2 (Airport) shall be omitted.

VARUN ROOJAM,
Excise Commissioner, Punjab

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 31st March, 2023

No. G.S.R. 23 /P.A.1/1914/Ss. 31, 32, 34 and 58/ Amd. (196)/2023.— In exercise of the powers conferred by section 58 read with sections 31, 32 and 34 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

ORDERS

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2023.
(2) They shall come into force on and with effect from the first day of April, 2023.
2. In the Punjab Excise Fiscal Orders, 1932, (hereinafter referred to as the said Orders), for Order-1, the following shall be substituted, namely:-
“1. The following shall be the rates of excise duty leviable on all kinds of liquor, namely:-
 - (i) On Punjab Medium Liquor of any degree, excise duty shall be charged at the rate of rupees fifty three per proof litre at retail stage(at the time of issuance of permit) and rupees one hundred and seven per proof litre each at wholesale(at the time of issuance of permit) and manufacture level(at time of issuance of pass) respectively. Any adjustment of excise duties in the license fee shall be as per sub-rule (17) and (19) of rule 36-AA of the Punjab Liquor License Rules, 1956.
 - (ii) On Indian Made Foreign Liquor of any degree, Beer and on all kinds of liquor, except Punjab Medium Liquor and Imported Foreign Liquor (BIO Brands), the excise duty shall be charged at the rate of one percent of the wholesale price.
 - (iii) If the licensee lifts additional quota of PML with a maximum permissible ceiling of five percent of minimum guaranteed quota per quarter, the excise duty shall be charged at the rate of sixty per cent of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of the additional quota at concessional rates.
The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. The licensee shall further be at liberty to lift even more than five per cent additional quota per quarter but the

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same shall be at normal rates of excise duty. The excise duty paid against any such additional quota shall also not be adjustable in the license fee.”

2. In the said Orders, in Order 1-D, for the table, the following table shall be substituted, namely:-

Sr.no	Kind of Liquor	Rate of fee per Proof litre/Bulk litre
1.	Indian Made Foreign Liquor of any degree.	i) Upto 5000 EDP-31.05/- per PL ii) above 5000 EDP- Rs. 37.80 per PL
2.	Liquor Imported from abroad	37.80/- per PL
3.	Ready to Drink beverages up to 20 ⁰ proof strength.	1.05 /- per BL
4.	Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	6.30 /- per BL
5.	Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.15 /- per BL
6.	Wine	1.05 /- per BL
7.	Beer of all types (Canned and Bottled Beer)	11.55 /- per BL”

VIKAS PRATAP,
Financial Commissioner (Taxation) and
Secretary to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 31st March, 2023

No. G.S.R. 24 /P.A.1/1914/Ss.24 and 58/Amd. (50)/2023.— In exercise of the powers conferred by sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, without previous publication, further to amend the Punjab Restaurant (Consumption of Liquor) Rules, 1955, namely: —

RULES

1. (1) These rules may be called the Punjab Restaurant (Consumption of Liquor) First Amendment Rules, 2023.
(2) They shall come into force on and with effect from 1st day of April, 2023.
2. In the Punjab Restaurant (Consumption of Liquor) Rules, 1955, hereinafter referred to as said rules), in rule 2, in clause (a), in second line, for the words “includes lhata”, the words “includes Tavern” shall be substituted.
3. In the said rules, in rule 5,—
 - (a) in clause (i), for the words “six thousand and six hundred rupees” and “thirty-three thousand rupees”, the words “six thousand nine hundred and thirty rupees” and “thirty-four thousand six hundred and fifty rupees” shall, respectively, be substituted; and
 - (b) in clause (ii), for the words “forty-four thousand rupees”, “thirty-three thousand rupees” and “eight thousand and eight hundred rupees”, the words, “forty-six thousand and two hundred rupees”, “thirty-four thousand six hundred and fifty rupees” and “nine thousand two hundred and forty rupees” shall, respectively, be substituted.

VIKAS PRATAP,
Financial Commissioner (Taxation) and
Secretary to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2023

No. G.S.R. 25 /P.A.1/1914/Ss.21 and 59/Amd. (74)/2023.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: –

RULES

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2023.
(2) They shall come into force on and with effect from the first day of April, 2023.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, for clause (a) except the proviso thereto, the following clause shall be substituted, namely:-
“(a) deposited a sum of rupees two crore and sixty-two lakh plus rupees fifty-five thousand per killolitre per day(as per installed capacity) or rupees two crore and ninety-five lakh, whichever is higher in both of the above specified fee:”
3. In the said rules, in rule 7, in sub-rule (1), for the words " rupees two crore and fifty lakh + fifty thousand per killolitre per day (as per installed capacity) or rupees two crores and eighty lakh ", the words " rupees two crore and sixty-two lakh plus rupees fifty-five thousand per killolitre per day (as per installed capacity) or rupees two crore and ninety-five lakh" shall be substituted.
4. In the said rules, in rule 93,-

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(i) in clause (kk), for the existing table, the following shall be substituted, namely:-

Serial No.	Item	Fee (in rupees)
1.	Indian Made Foreign Liquor, Beer and ready to Drink Beverages;	1,31,250
2.	Wine and cider;	2,100
3.	Punjab Medium Liquor including Rum/Gin/Whisky of any degree;	42,000
4.	Imported Foreign Liquor per label (bottled in origin);	1,05,000
5.	Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases;	31,500
6.	For export (for each state on IMFL/Beer/CL);	26,250
7.	Subsequent change in all the approved label during the year;	21,000
8.	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner.	10,500

(ii) in clause (kk), in the first proviso, for the figures and signs "25,000/-", the figures and signs "26,250/-" shall be substituted; and

(iii) in clause (s), for the figures and sign "2022-2023", the figures and sign "2023-2024" shall be substituted.

5. In the said rules, for rule 125-A, the following rule shall be substituted, namely:-

"125-A. The ex-distillery issue price of the Punjab Medium Liquor shall be as under:-

PML 50 DEGREE

PET BOTTLES (4.5 PL)

2023-24		
Quart	Pints	Nips
280.88	308.10	385.37

PML 65 DEGREE (RUM)

PET BOTTLES (5.85 PL)

2023-24		
Quart	Pints	Nips
343.02	370.24	447.49

PML 65 DEGREE (GIN)

PET BOTTLES (5.85 PL)

2023-24		
Quart	Pints	Nips
350.68	377.91	455.17

PML 65 DEGREE (WHISKY)

PET BOTTLES (5.85 PL)

2023-24		
Quart	Pints	Nips
341.85	369.07	446.33

Provided that a price band of upto five per cent for PML over and above the ex-distillery issue price of the PML shall be allowed:

Provided further that the distiller shall be required to announce the ex-distillery issue price of PML before the start of Excise Policy for the year 2023-24. Once ex-distillery issue price is declared the distiller shall not be allowed to change it during the currency of the Financial Year."

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2023

No. G.S.R. 26/P.A.1/1914/Ss.21 and 59/Amd. (36)/2023.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely: —

RULES

1. (1) These rules may be called the Punjab Brewery (First Amendment) Rules, 2023.
(2) They shall come into force on and with effect from the first day of April, 2023.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, for clause (a) except the proviso thereto, the following clause shall be substituted, namely:-
“(a) deposited a sum of rupees one hundred and fifty-seven lakh as license fee.”
3. In the said rules, in rule 8, in sub-rule 1, for the words "rupees one crore plus rupees seven lakh per lakh hecto-liter, subject to minimum rupees one crore and fifty lakh", the words "rupees one hundred and five lakh plus rupees seven lakh thirty-five thousand per lakh hecto-liter, subject to minimum rupees one hundred and fifty-eight lakh " shall be substituted.

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2023

No. G.S.R. 27 /P.A.1/1914/s.22 and 59/ Amd.(30)/2023.— In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2023.
- (2) They shall come into force on and with effect from the first day of April, 2023.
2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4,-
 - (a) in sub-rule (1), for clauses (i) and (ii), the following clauses shall be substituted, namely:-

"(i) Where a Bonded Warehouse has the storage capacity, not exceeding 1,35,000 proof litre- rupees fifteen lakh and seventy-five thousand plus rupees two lakh and ten thousand per bottling line or rupees twenty-six lakh, whichever is higher in both of the above specified fee; and

(ii) Where a Bonded Warehouse has the storage capacity, exceeding 1,35,000 proof litre- rupees fifteen lakh and
 - (b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(4) In case the licensee for any cause, is willing to shift his licensed premises (BWH-2) to some other place, he shall be allowed to shift it to a new place subject to fulfilling all the conditions of a new license:

Provided that the license fee, already deposited shall not be levied again for the same financial year:

Provided further that no letter of intent fee shall be charged for shifting of licensed premises (BWH-2):

Provided further that if fee for the renewal of the license is not deposited before 31st March, the licensee shall pay an interest at the rate of twelve percent per annum on delayed payment of renewal fee:

Provided further that if the BWH-2 licensee violates any provisions of the Punjab Excise Act, 1914 and rules made thereunder, the Bottling Plant-cum-Bonded Warehouse shall be closed immediately for the period of fifteen days for first violation and one month for second violation after following due procedure. In case of third violation, the license shall be cancelled after following the required and mandatory procedure.”.

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 31st March, 2023

No. G.S.R. 28 /P.A.1/1914/Ss.5 and 24/ Amd.(51)/2023.— In exercise of the powers conferred by sections 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely:-

ORDERS

1. (1) These Orders may be called the Punjab Intoxicants License and Sales Orders (First Amendment) Orders, 2023.
(2) They shall come into force on and with effect from the first day of April, 2023.
2. In the Punjab Intoxicants License and Sales Orders, 1956, in Order 1, for clause (b), the following shall be substituted:-
“(b) a permit in form L-50 for possession of Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands), including brandy :36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size), Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size) and Wine: 36 bottles of wine, each of 750 ml (i.e. total 27 Bulk litres in any size) shall be issued on permit fee of rupees two thousand for one year by the Assistant Excise and Taxation Commissioner incharge of the district and permit for life time shall be granted on payment of lump sum permit fee of rupees ten thousand with the approval of the Deputy Commissioner (Excise)-cum-Collector, for consumption by the permit holder and for his guests or the members of his family. However, for grant of annual and lifetime license in Form L-50, two passport size photographs of the applicant would be required to be submitted alongwith the application. One photograph shall be pasted on the permit and the other shall be retained in the office of the Assistant Excise and Taxation Commissioner, incharge of the district for record. The private possession limit of liquor against L-50 permit which have already been issued shall deemed to be as per the above mentioned revised limits.”
3. In the said Orders, in Order 2AA, the following proviso shall be inserted, namely:-

"Provided that the retail licenses i.e. L-2/L-14A shall be offered for renewal to the existing licensees as per the eligibility conditions prescribed. The retail vends of IMFL (L-2) and PML (L-14A) which have not been renewed, shall be allotted through the process of e-tender. This shall be done through a Government portal. The detailed procedure for e-tendering shall be finalized by Excise Commissioner, Punjab. This would be displayed on the departmental website www.excise.punjab.gov.in".

4. In the said Orders, for Order 19, the following order shall be substituted, namely:-

"19. No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand such as is likely to encourage or incite any individual or class of individuals or the public generally to commit an offence under the Act or to commit a breach or evade the provisions of any rules or orders made thereunder or of the conditions of any licence, permit or pass obtained thereunder."

VIKAS PRATAP,
Financial Commissioner (Taxation) and
Secretary to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2023

No. G.S.R. 29 /P.A.1/1914/S.59/ Amd. (8)/2023.— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of the Financial Commissioner, make the following rules further to amend the Punjab Supply and Sale of Bhang Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2023.
(2) They shall come into force on and with effect from 1st day of April, 2023.
2. In the Punjab Supply and Sale of Bhang Rules, 1956, in rule 2, for the words “rupees five lakh”, the words “rupees five lakh and fifty thousand” shall be substituted.

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 31st March, 2023

No. G.S.R. 30/P.A.1/1914/Ss. 34 and 59/Amd.(49)/2023.– In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2023.
(2) They shall come into force on and with effect from the first day of April, 2023.
2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 22, for clause (g), the following clause shall be substituted, namely:;
“(g) The permit fee shall be leviable on liquor. The permit fee shall be recovered at the time of issuance on permits at the rates given below:-

Particulars	Permit Fee
(i) IMFL and IFL (per PL)	2/-
(ii) Permit Fee on L-1 to L-1 Transfer of IMFL and Beer	2/-
(iii) Beer (per BL)	2/-
(iv) Denatured Spirit (per BL)	0.35/-
(v) Denatured Spirit for alcohol based industries (per BL)	0.35/-
(vi) Denatured Spirit when imported from other States/Union Territory	0.70/-

(Per BL)	
(vii) RS/ENA per B.L. transfer from D-2 licensee to BWH-2 licensee (Bottling Plant) for manufacture of IMFL meant for sale in Punjab	i) Rs. 4.20/- per BL upto Rs. 750/-EDP per case ii) Rs. 13.20/- per BL above Rs. 751/- to Rs. 1500/-EDP per case iii) Rs. 25/- per BL above Rs. 1501/- to 5000 EDP per case iv) Rs. 40/- per BL above Rs.5001 EDP per case
(viii) RS/ENA per B.L. to be used within D-2 (Distillery) premises for manufacture of IMFL meant for sale in Punjab (payable at the time of transfer to ENA for bottling)	i) Rs. 4.20/- per BL upto Rs. 750/-EDP per case ii) Rs. 13.20/- per BL above Rs. 751/- to Rs. 1500/-EDP per case iii) Rs. 25/- per BL above Rs. 1501/- to 5000 EDP per case iv) Rs. 40/- per BL above Rs.5001 EDP per case

The D-2/BWH-2 licensees shall have the option to pay the permit fee in advance or anticipated monthly use meant for sale of Indian Made Foreign Liquor in the State of Punjab. The amount of advance permit fee shall be reconciled at the end of every month with the actual Rectified Spirit/Extra Neutral Alcohol used for manufacture of IMFL meant for sale in the State of Punjab and exported out of the State of Punjab.”

- 3 In the said rules, for rule 22-A, sub-rule (1) except the proviso thereto the following shall be substituted, namely;-
- “(1) Permit in form L-50 for possession of Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands), including brandy:36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size), Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size) and Wine: 36 bottles of wine, each of 750 ml (i.e. total 27 Bulk litres in any size) shall be issued on permit fee of rupees two thousand for one year by the Assistant Excise and Taxation Commissioner incharge of the district and permit for life time shall be granted on payment of lump sum permit fee of rupees ten thousand with the approval of the Deputy Commissioner (Excise)-cum-Collector, for consumption by the permit holder himself or for his guests of annual and life time license in form L-50. However, for grant of annual and lifetime

license in Form L-50, two passport size photographs of the applicant would be required to be submitted alongwith the application. One photograph shall be pasted on the permit and the other shall be retained in the office of the Assistant Excise and Taxation Commissioner, incharge of the district for record. The private possession limit of liquor against L-50 permit which have already been issued shall deemed to be as per the above mentioned revised limits.”.

4. In the said rules, in rule 22-B, for the existing proviso, the following proviso shall be substituted, namely:-

“Provided that the L-50A permit holder shall be allowed to purchase liquor from any vend of the concerned district. The rates of liquor to be served in the marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed on the permit downloaded from departmental website. This permit shall be issued on the payment of rupees one thousand per day per function and the same shall be issued online. In case the said licensee is found selling liquor above the rates fixed by the committee, a penalty of rupees one lakh shall be imposed on such licensee. In case of second violation, the penalty shall be double the amount imposed during the previous violation. In case of third violation, his group shall be closed for one month.”

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-1-BRANCH)

NOTIFICATION

The 31st March, 2023

No. S.O. 29/P.A.8/2005/S.8/2023.-Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedules 'C' and 'E' appended to the said Act, with effect from 1st April, 2023, by dispensing with the condition of previous notice, namely:-

AMENDMENT

1. In the said Schedule 'C', after serial number 7 and the entries relating thereto, the following serial number and entries shall be added, namely:-

“8.Liquor sold through L-1 (CSD)/L-1 CRPF/L-1 ITBP/L-1 Paramilitary License issued under the Punjab Excise Act,1914.”.

2. In the said Schedule 'E',-

- (i) for serial number 25 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“25. Sales made by Canteen Stores Department to serving military personnel and ex-servicemen directly or through unit run canteens; and Sales made to Canteen Store Department subject to the furnishing of a certificate duly signed and stamped by the officer authorized to make purchases certifying that the goods purchase are meant for sale to military personnel and ex-servicemen directly or through unit run canteen.

The rate of VAT on liquor sold through CSD stores shall be as per Schedule 'C' of the Punjab Value Added Tax Act, 2005 (Punjab Act No.8 of 2005)”;
and

- (ii) for serial number 32 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“32. Liquor sold against licenses L-3,L-3A,L-4, 13 percent”.

L-4A, L-5A,L-5B,L-5C,L-10C and L-12C

Issued under the Punjab Excise Act, 1914.

VIKAS PRATAP,

Financial Commissioner (Taxation) and
Secretary to Government of Punjab,
Department of Excise and Taxation.